IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF VIRGINIA
(Norfolk Division)

| | |
|---|---|
| JTH TAX, INC., | ) |
| Plaintiff, | ) |
| | ) |
| v. | ) Case No. 2:07-cv-00169-RGD-JEB |
| | ) |
| JEROME REED, | ) |
| | ) |
| Defendant. | ) |

**DECLARATION IN SUPPORT OF DEFENDANT'S MOTION FOR ENLARGEMENT OF TIME**

COMES NOW Jerome Reed, pursuant to 28 U.S.C. § 1746 and declares under penalty of perjury that the factual allegations contained in Motion for Enlargement of Time, and Brief in Support thereof, his Brief in Opposition to Entry of a Default Judgment, his Brief in Support of his Motion to Dismiss for Lack of Subject Matter Jurisdiction, are true and correct. Reed further declares:

1. My New Jersey counsel prepared and filed a lawsuit in the New Jersey Superior Court of Middlesex County, NJ, which was removed to Federal Court.

2. When any lawsuit papers were received, I provided them to my lawyer in New Jersey to handle.

3. Since I was informed that my counsel was negotiating an agreed order to transfer the cases to Norfolk, and possibly have them consolidated, I believed that all of the required papers had been filed with the Court.

4. When I retained Virginia counsel on September 4, 2007, he became aware that a

Motion for Entry of Default Judgment had been filed by the Plaintiff in this case.

5. As soon as my Virginia counsel became aware of the Motion for Entry of Default Judgment, he filed responsive pleadings, Briefs and Motions.

6. I have a substantial defense to the Complaint, in that I was prevented from curing any alleged default under the franchise agreement due to the actions of the Plaintiff.

Subscribed under penalty of perjury this the 18th day of September, 2007.

Jerome Reed

Jeffrey A. Fleischhauer, Esq.
Virginia State Bar No. 29620
Of Counsel to Defendant Jerome Reed
SHENANDOAH LEGAL GROUP, P.C.
310 Jefferson St., S.E., P.O. Box 75
Roanoke, Virginia 24002-0075
Phone: (540) 344-4490
Fax: (540) 343-0185
jfleisch@shenlegal.com

CERTIFICATE OF SERVICE

I hereby certify that on the 18th day of September 2007, I will electronically file the foregoing with the Clerk of the Court using the CM/ECF system, which will then send a notification of such filing (NEF) to the Following:

Vanessa Mercurio Szajnoga, Esq.,
Liberty Tax Service,
1716 Corporate Landing Parkway,
Virginia Beach, VA 23454
Vanessa.Szajnoga@libtax.com

/s/
Jeffrey A. Fleischhauer, Esq.
Virginia State Bar No 29620
Of Counsel to Defendant Jerome Reed
SHENANDOAH LEGAL GROUP, P.C.
310 Jefferson St., S.E., P.O. Box 75
Roanoke, Virginia 24002-0075
Phone: (540) 344-4490
Fax: (540) 343-0185
Jfleisch@shenlegal.com